

The University of Montana Western

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The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2020

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	5,003,054	32.10%	5,251,734	33.14%	4.97%
Contract Administrative	611ADM	589,774	3.78%	592,562	3.74%	0.47%
Classified	611CLS	1,654,291	10.61%	1,861,762	11.75%	12.54%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	973,124	6.24%	1,069,589	6.75%	9.91%
Other Salaries	612OTS	53,845	0.35%	27,250	0.17%	-49.39%
Other Compensation	613OTC	2,334	0.01%	0	0.00%	-100.00%
Total Salaries and Wages		8,276,421	53.10%	8,802,898	55.55%	6.36%
Employee Benefits	614BEN	3,194,018	20.49%	3,309,464	20.88%	3.61%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	34,409	0.22%	0	0.00%	-100.00%
Termination Pay	615TRP	92,776	0.60%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		3,321,203	21.31%	3,309,464	20.88%	-0.35%
Total Personal Services		11,597,624	74.40%	12,112,362	76.44%	4.44%
Operating Expenses						
Contracted Services	621SRV	533,030	3.42%	562,172	3.55%	5.47%
Supplies	622SUP	373,324	2.40%	383,598	2.42%	2.75%
Communications	623COM	214,794	1.38%	168,558	1.06%	-21.53%
Travel	624TRV	363,427	2.33%	423,730	2.67%	16.59%
Rent	625RNT	63,620	0.41%	55,100	0.35%	-13.39%
Utilities	626UTL	280,709	1.80%	309,695	1.95%	10.33%
Repairs & Maintenance	627MNT	273,824	1.76%	196,743	1.24%	-28.15%
Other	628OTH	126,985	0.81%	243,355	1.54%	91.64%
Waivers & Scholarships	628WAV	926,200	5.94%	1,030,243	6.50%	11.23%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		3,155,913	20.25%	3,373,194	21.29%	6.88%
Capital and Transfers						
Capital Equipment	631CEQ	106,279	0.68%	56,643	0.36%	-46.70%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	72,192	0.46%	72,190	0.46%	0.00%
Total Capital		178,471	1.14%	128,833	0.81%	-27.81%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	655,455	4.21%	232,000	1.46%	-64.60%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		655,455	4.21%	232,000	1.46%	-64.60%
Total Capital and Transfers		833,926	5.35%	360,833	2.28%	-56.73%
Total Expenses		15,587,463	100.00%	15,846,389	100.00%	1.66%

University of Montana Western
 ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
 FISCAL YEAR 2020

Campus/Agency	Actual FY 2019	Budgeted FY 2020	Dollar Change Actual 2019 to Budgeted 2020	Percent Change Actual 2019 to Budgeted 2020
University of Montana Western				
Current Operating Unrestricted*	\$ 15,587,463	\$ 15,746,389	\$ 158,926	1.0%
Current Restricted	4,368,706	4,801,324	432,618	9.9%
Current Designated	4,479,085	4,706,009	226,924	5.1%
Auxiliary Enterprises	6,147,611	6,066,503	(81,108)	-1.3%
Loan & Endowment Funds	187,360	52,350	(135,010)	-72.1%
Plant Funds	3,714,695	3,289,580	(425,115)	-11.4%
TOTAL ALL FUNDS	\$ 34,484,920	\$ 34,662,155	\$ 177,235	0.5%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2020
Instruction

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	5,003,054	64.86%	5,251,734	66.39%	4.97%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	96,155	1.25%	101,127	1.28%	5.17%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	45,825	0.59%	54,240	0.69%	18.36%
Other Salaries	612OTS	4,859	0.06%	4,250	0.05%	-12.53%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		5,149,892	66.76%	5,411,351	68.41%	5.08%
Employee Benefits	614BEN	1,830,042	23.72%	1,879,548	23.76%	2.71%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	7,305	0.09%	0	0.00%	-100.00%
Termination Pay	615TRP	65,211	0.85%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		1,902,558	24.66%	1,879,548	23.76%	-1.21%
Total Personal Services		7,052,450	91.43%	7,290,899	92.17%	3.38%
Operating Expenses						
Contracted Services	621SRV	66,472	0.86%	60,164	0.76%	-9.49%
Supplies	622SUP	80,611	1.05%	72,037	0.91%	-10.64%
Communications	623COM	52,223	0.68%	42,283	0.53%	-19.03%
Travel	624TRV	58,895	0.76%	62,235	0.79%	5.67%
Rent	625RNT	5,100	0.07%	5,100	0.06%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	599	0.01%	1,700	0.02%	183.60%
Other	628OTH	34,897	0.45%	143,600	1.82%	311.49%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		298,799	3.87%	387,119	4.89%	29.56%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	362,455	4.70%	232,000	2.93%	-35.99%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		362,455	4.70%	232,000	2.93%	-35.99%
Total Capital and Transfers		362,455	4.70%	232,000	2.93%	-35.99%
Total Expenses		7,713,703	100.00%	7,910,018	100.00%	2.55%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2020
Academic Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	216,811	17.79%	219,320	19.35%	1.16%
Classified	611CLS	252,162	20.69%	273,423	24.12%	8.43%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	106,390	8.73%	167,696	14.79%	57.62%
Other Salaries	612OTS	6,705	0.55%	2,000	0.18%	-70.17%
Other Compensation	613OTC	1,080	0.09%	0	0.00%	-100.00%
Total Salaries and Wages		583,148	47.86%	662,438	58.44%	13.60%
Employee Benefits	614BEN	235,659	19.34%	242,729	21.41%	3.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	793	0.07%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		236,453	19.40%	242,729	21.41%	2.65%
Total Personal Services		819,601	67.26%	905,167	79.85%	10.44%
Operating Expenses						
Contracted Services	621SRV	1,539	0.13%	0	0.00%	-100.00%
Supplies	622SUP	139,125	11.42%	107,610	9.49%	-22.65%
Communications	623COM	6,494	0.53%	11,075	0.98%	70.53%
Travel	624TRV	10,465	0.86%	10,450	0.92%	-0.15%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	21,695	1.78%	17,800	1.57%	-17.96%
Other	628OTH	2,006	0.16%	24,791	2.19%	1135.94%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		181,325	14.88%	171,726	15.15%	-5.29%
Capital and Transfers						
Capital Equipment	631CEQ	74,642	6.13%	56,643	5.00%	-24.11%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		74,642	6.13%	56,643	5.00%	-24.11%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	143,000	11.74%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		143,000	11.74%	0	0.00%	-100.00%
Total Capital and Transfers		217,642	17.86%	56,643	5.00%	-73.97%
Total Expenses		1,218,567	100.00%	1,133,536	100.00%	-6.98%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2020
Student Services

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	40,882	1.68%	41,355	1.64%	1.16%
Classified	611CLS	336,846	13.82%	417,628	16.56%	23.98%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	626,447	25.71%	636,620	25.24%	1.62%
Other Salaries	612OTS	9,304	0.38%	3,500	0.14%	-62.38%
Other Compensation	613OTC	533	0.02%	0	0.00%	-100.00%
Total Salaries and Wages		1,014,013	41.61%	1,099,103	43.58%	8.39%
Employee Benefits	614BEN	492,148	20.20%	504,016	19.99%	2.41%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	5,319	0.22%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		497,467	20.41%	504,016	19.99%	1.32%
Total Personal Services		1,511,479	62.03%	1,603,119	63.57%	6.06%
Operating Expenses						
Contracted Services	621SRV	247,486	10.16%	268,723	10.66%	8.58%
Supplies	622SUP	113,502	4.66%	135,527	5.37%	19.41%
Communications	623COM	116,028	4.76%	70,178	2.78%	-39.52%
Travel	624TRV	280,532	11.51%	335,295	13.30%	19.52%
Rent	625RNT	500	0.02%	0	0.00%	-100.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	2,348	0.10%	1,400	0.06%	-40.36%
Other	628OTH	139,977	5.74%	107,564	4.27%	-23.16%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		900,373	36.95%	918,687	36.43%	2.03%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	25,000	1.03%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		25,000	1.03%	0	0.00%	-100.00%
Total Capital and Transfers		25,000	1.03%	0	0.00%	-100.00%
Total Expenses		2,436,852	100.00%	2,521,806	100.00%	3.49%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2020
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	332,081	21.09%	331,888	20.59%	-0.06%
Classified	611CLS	377,761	23.99%	419,330	26.02%	11.00%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	129,296	8.21%	145,113	9.00%	12.23%
Other Salaries	612OTS	2,298	0.15%	1,500	0.09%	-34.71%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		841,435	53.43%	897,831	55.71%	6.70%
Employee Benefits	614BEN	323,184	20.52%	360,796	22.39%	11.64%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	27,104	1.72%	0	0.00%	-100.00%
Termination Pay	615TRP	935	0.06%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		351,222	22.30%	360,796	22.39%	2.73%
Total Personal Services		1,192,657	75.73%	1,258,627	78.10%	5.53%
Operating Expenses						
Contracted Services	621SRV	93,482	5.94%	108,285	6.72%	15.83%
Supplies	622SUP	37,669	2.39%	35,424	2.20%	-5.96%
Communications	623COM	34,797	2.21%	39,522	2.45%	13.58%
Travel	624TRV	10,114	0.64%	11,250	0.70%	11.24%
Rent	625RNT	8,020	0.51%	0	0.00%	-100.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	59,476	3.78%	46,000	2.85%	-22.66%
Other	628OTH	113,719	7.22%	112,400	6.97%	-1.16%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		357,276	22.69%	352,881	21.90%	-1.23%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	25,000	1.59%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		25,000	1.59%	0	0.00%	-100.00%
Total Capital and Transfers		25,000	1.59%	0	0.00%	-100.00%
Total Expenses		1,574,934	100.00%	1,611,508	100.00%	2.32%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2020
Operation & Maintenance of Plant

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	591,368	36.57%	650,255	39.67%	9.96%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	65,166	4.03%	65,920	4.02%	1.16%
Other Salaries	612OTS	30,680	1.90%	16,000	0.98%	-47.85%
Other Compensation	613OTC	720	0.04%	0	0.00%	-100.00%
Total Salaries and Wages		687,933	42.54%	732,175	44.66%	6.43%
Employee Benefits	614BEN	312,986	19.35%	322,375	19.67%	3.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	20,518	1.27%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		333,504	20.62%	322,375	19.67%	-3.34%
Total Personal Services		1,021,437	63.16%	1,054,550	64.33%	3.24%
Operating Expenses						
Contracted Services	621SRV	124,051	7.67%	125,000	7.63%	0.76%
Supplies	622SUP	2,417	0.15%	33,000	2.01%	1265.17%
Communications	623COM	5,251	0.32%	5,500	0.34%	4.75%
Travel	624TRV	3,421	0.21%	4,500	0.27%	31.53%
Rent	625RNT	50,000	3.09%	50,000	3.05%	0.00%
Utilities	626UTL	280,709	17.36%	309,695	18.89%	10.33%
Repairs & Maintenance	627MNT	189,706	11.73%	129,843	7.92%	-31.56%
Other	628OTH	-163,615	-10.12%	-145,000	-8.85%	-11.38%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		491,940	30.42%	512,538	31.27%	4.19%
Capital and Transfers						
Capital Equipment	631CEQ	31,638	1.96%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	72,192	4.46%	72,190	4.40%	0.00%
Total Capital		103,829	6.42%	72,190	4.40%	-30.47%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		103,829	6.42%	72,190	4.40%	-30.47%
Total Expenses		1,617,207	100.00%	1,639,278	100.00%	1.36%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2020
Scholarships & Fellowships

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	0	0.00%	0	0.00%	0.00%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	0	0.00%	0	0.00%	0.00%
Other Salaries	612OTS	0	0.00%	0	0.00%	0.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		0	0.00%	0	0.00%	0.00%
Employee Benefits	614BEN	0	0.00%	0	0.00%	0.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		0	0.00%	0	0.00%	0.00%
Total Personal Services		0	0.00%	0	0.00%	0.00%
Operating Expenses						
Contracted Services	621SRV	0	0.00%	0	0.00%	0.00%
Supplies	622SUP	0	0.00%	0	0.00%	0.00%
Communications	623COM	0	0.00%	0	0.00%	0.00%
Travel	624TRV	0	0.00%	0	0.00%	0.00%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	0	0.00%	0	0.00%	0.00%
Waivers & Scholarships	628WAV	926,200	90.26%	1,030,243	100.00%	11.23%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		926,200	90.26%	1,030,243	100.00%	11.23%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	100,000	9.74%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		100,000	9.74%	0	0.00%	-100.00%
Total Capital and Transfers		100,000	9.74%	0	0.00%	-100.00%
Total Expenses		1,026,200	100.00%	1,030,243	100.00%	0.39%

**The University of Montana
UM-Western
5 Year Comparison by Program
Fiscal Year 2020**

Bud 220

Program	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Percent Change
Instruction	7,116,442	7,269,736	7,375,622	7,713,703	7,910,018	2.55%
Organized Research					0	
Public Service					0	
Academic Support	1,120,810	1,125,033	1,104,084	1,218,567	1,133,536	-6.98%
Student Services	2,075,980	2,371,886	2,372,291	2,436,852	2,521,806	3.49%
Institutional Support	1,436,891	1,534,017	1,548,968	1,574,934	1,611,508	2.32%
Operation and Maintenance of Plant	1,587,857	1,721,752	1,790,031	1,617,207	1,639,278	1.36%
Total	13,337,980	14,022,424	14,190,995	14,561,263	14,816,146	1.75%
Scholarships and Fellowships	930,726	958,878	962,265	1,026,200	1,030,243	0.39%
Total	14,268,706	14,981,302	15,153,261	15,587,463	15,846,389	1.66%

UM-Western

Statement of Waivers and Scholarships

Fiscal Year 2020

Accounts	Account Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Campus Discretionary Waivers						
Undergraduate						
Res Tuition Waiver-Undergraduate	62829	64,759	6.99%	131,912	12.80%	103.70%
Non-Res Tuition Waiver-Undergrad	62846	15,913	1.72%	16,000	1.55%	0.54%
Custodial Student	62874B	0	0.00%	0	0.00%	0.00%
Senior Citizens	62874G	3,770	0.41%	4,000	0.39%	6.11%
Total Undergraduate		84,442	9.12%	151,912	14.75%	79.90%
Graduate						
Res Tuition Waiver-Graduate	62820	0	0.00%	0	0.00%	0.00%
Non-Res Tuition Waiver-Graduate	62820A	0	0.00%	0	0.00%	0.00%
GTA/GRA Waiver	62820T	0	0.00%	0	0.00%	0.00%
Total Graduate		0	0.00%	0	0.00%	0.00%
Athletic						
Res Tuition Waiver-Athletics	62829A	347,599	37.53%	350,000	33.97%	0.69%
Non-Res Tuition Waiver-Athletics	62846A	330,203	35.65%	349,000	33.88%	5.69%
Total Athletic		677,802	73.18%	699,000	67.85%	3.13%
Other						
Other Tuition Waivers	62874	0	0.00%	0	0.00%	0.00%
Scholarships & Fellowships	62828	23,239	2.51%	28,000	2.72%	20.49%
Yellow Ribbon Program	62874Y	3,921	0.42%	7,317	0.71%	86.60%
Total Other		27,160	2.93%	35,317	3.43%	30.03%
Total Campus Discretionary Waiver		789,404	85.23%	886,229	86.02%	12.27%
Board of Regents Designated						
Waivers and Scholarships						
American Indian Waiver	62874E	85,564	9.24%	82,000	7.96%	-4.17%
Employee Waiver	62874T	6,660	0.72%	11,598	1.13%	74.14%
Dependent Waiver	62874R	31,002	3.35%	30,500	2.96%	-1.62%
Veteran	62874H	0	0.00%	3,387	0.33%	0.00%
Peace & Fire Orphans	62874F	0	0.00%	0	0.00%	0.00%
War Orphans/Prisoners of War	62874J	0	0.00%	0	0.00%	0.00%
September 11, 2001 Victim	62874S	0	0.00%	0	0.00%	0.00%
Community College Honor	62874A	0	0.00%	0	0.00%	0.00%
MUS High School Honor	62874C	13,569	1.47%	16,529	1.60%	21.81%
National Merit	62874D	0	0.00%	0	0.00%	0.00%
Total Waivers and Scholarships		136,795	14.77%	144,014	13.98%	5.28%
Total Board of Regents Designated		136,795	14.77%	144,014	13.98%	5.28%
Total Expenses		926,200	100.00%	1,030,243	100.00%	11.23%

The University of Montana
UM-Western
Current Unrestricted Revenues
Fiscal Year 2020

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total	Budget FY 2020	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	89,340	0.58%	86,000	0.54%	-3.74%
Resident Tuition	500RES	4,554,475	29.54%	4,548,777	28.71%	-0.13%
Non-resident Tuition	505NON	902,587	5.85%	921,540	5.82%	2.10%
WUE Tuition	505WUE	1,683,737	10.92%	1,688,422	10.65%	0.28%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	29,790	0.19%	28,000	0.18%	-6.01%
Program Tuition & Fees	520PRG	246,200	1.60%	246,200	1.55%	0.00%
Total Tuition and Fees		7,506,128	48.68%	7,518,938	47.45%	0.17%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	6,832,055	44.31%	7,104,953	44.84%	3.99%
Hi-Ed Millage Revenue	555MIL	898,564	5.83%	1,087,600	6.86%	21.04%
Other OCHE/State Funding	555SPE	51,871	0.34%	40,000	0.25%	-22.89%
Total State Allocations		7,782,490	50.47%	8,232,553	51.95%	5.78%
Other Revenues						
Investments	540INV	93,347	0.61%	61,648	0.39%	-33.96%
Financial Aid	562FNA	16,319	0.11%	15,000	0.09%	-8.08%
Other Student Fees	532OSF	21,345	0.14%	18,000	0.11%	-15.67%
Sales & Service	570SAS	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	0	0.00%	0.00%
Other Revenue	580OTH	200	0.00%	250	0.00%	25.00%
Total Other Revenues		131,211	0.85%	94,898	0.60%	-27.68%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Revenues		15,419,829	100.00%	15,846,389	100.00%	2.77%

**The University of Montana
UM-Western
Budget for Auxiliary Funds
FY20**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Bookstore	287,701	594,710	0	594,710	124,693	459,385	0	584,078	5,616	303,949
Dining/Food Services	72,280	2,254,686	0	2,254,686	1,228,226	1,173,700	134,000	2,535,926	48,159	-160,801
Health Services	32,146	135,637	0	135,637	116,857	71,600	0	188,457	2,883	-17,791
Other Auxiliary Non-Pledged	43,683	18,000	232,000	250,000	0	235,496	0	235,496	0	58,187
Other Auxiliary Pledged	484,562	708,135	222,000	930,135	452,082	436,049	54,008	942,139	34,700	507,258
Parking	41,529	53,297	0	53,297	11,646	4,589	0	16,235	0	78,591
Rentals	44,606	37,200	0	37,200	0	29,463	26,000	55,463	0	26,343
Student Housing	315,629	1,393,641	0	1,393,641	613,182	620,031	180,000	1,413,213	50,531	346,589
Student Union	69,706	98,870	0	98,870	10,802	72,695	12,000	95,497	0	73,079
Totals	1,391,843	5,294,176	454,000	5,748,176	2,557,488	3,103,007	406,008	6,066,503	141,890	1,215,405

**The University of Montana
UM-Western
Actuals for Auxiliary Funds
FY19**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Bookstore	299,246	598,000	0	598,000	96,101	513,444	0	609,545	5,616	293,317
Dining/Food Services	356,203	2,256,878	0	2,256,878	1,144,095	1,262,707	134,000	2,540,802	48,159	120,439
Health Services	78,255	135,752	0	135,752	109,121	72,739	0	181,860	2,883	35,029
Other Auxiliary Non-Pledged	35,844	60,186	215,407	275,593	0	264,918	2,836	267,754	0	43,683
Other Auxiliary Pledged	346,067	822,428	222,000	1,044,428	447,788	404,136	54,008	905,932	34,700	519,262
Parking	63,312	53,297	0	53,297	1,724	13,356	60,000	75,080	0	41,529
Rentals	59,768	39,720	0	39,720	0	29,463	25,419	54,882	0	44,606
Student Housing	329,262	1,405,593	0	1,405,593	586,345	655,068	177,813	1,419,226	50,531	366,160
Student Union	63,367	98,870	0	98,870	8,782	71,748	12,000	92,530	0	69,706
Totals	1,631,324	5,470,723	437,407	5,908,130	2,393,956	3,287,580	466,076	6,147,611	141,890	1,533,733

**The University of Montana
UM-Western
Budget for Designated Funds
FY20**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Associated Students	113,701	208,900	0	208,900	93,400	158,550	0	251,950	1,846	72,498
Athletics	15,224	276,500	5,000	281,500	28,760	252,740	0	281,500	0	15,224
Campus Sales & Services	248,279	680,000	0	680,000	131,457	542,600	35,000	709,057	17,635	236,856
Continuing Education	524,945	2,515,000	0	2,515,000	409,257	1,997,600	0	2,406,857	6,085	639,172
Designated Scholarships	200	35,000	0	35,000	0	35,000	0	35,000	0	200
F&A Sponsored Programs	226,364	110,000	0	110,000	92,043	0	12,000	104,043	32,222	264,542
Fees	248,300	281,500	0	281,500	149,921	201,450	0	351,371	4,821	183,250
General Designated	1,916,921	174,650	17,000	191,650	159,151	61,220	37,000	257,371	15,408	1,866,607
Instructional Fees	159,052	180,400	0	180,400	0	228,145	0	228,145	0	111,307
Sales & Services	163,747	73,050	4,000	77,050	4,115	76,600	0	80,715	0	160,082
Totals	3,616,732	4,535,000	26,000	4,561,000	1,068,104	3,553,905	84,000	4,706,009	78,016	3,549,738

**The University of Montana
UM-Western
Actuals for Designated Funds
FY19**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Associated Students	143,087	221,039	0	221,039	88,396	159,553	2,475	250,424	1,846	115,548
Athletics	22,129	287,074	5,000	292,074	35,401	263,578	0	298,979	0	15,224
Campus Sales & Services	271,003	646,647	665	647,312	190,249	442,306	37,481	670,037	17,635	265,913
Continuing Education	440,992	2,383,107	0	2,383,107	438,817	1,860,338	0	2,299,155	6,085	531,029
Designated Scholarships	0	34,950	0	34,950	0	34,750	0	34,750	0	200
F&A Sponsored Programs	230,855	97,953	0	97,953	96,597	5,847	0	102,444	32,222	258,585
Fees	301,939	286,249	0	286,249	131,802	208,086	0	339,889	4,821	253,121
General Designated	1,623,373	167,369	322,548	489,917	149,273	47,096	0	196,369	15,408	1,932,328
Instructional Fees	201,815	150,384	0	150,384	0	193,147	0	193,147	0	159,052
Sales & Services	63,237	186,901	7,500	194,401	3,064	90,827	0	93,892	0	163,747
Totals	3,298,430	4,461,674	335,713	4,797,387	1,133,600	3,305,528	39,956	4,479,085	78,016	3,694,748

**The University of Montana
UM-Western
Budget for Endowment Funds
FY20**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Endowment	3,533	75	0	75	0	0	150	150	0	3,458
Totals	3,533	75	0	75	0	0	150	150	0	3,458

**The University of Montana
UM-Western
Budget for Endowment Funds
FY19**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Endowment	3,605	25	0	25	0	0	150	150	0	3,480
Totals	3,605	25	0	25	0	0	150	150	0	3,480

**The University of Montana
UM-Western
Budget for Loan Funds
FY20**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Federal & State Loan	408,705	13,300	0	13,300	0	50,000	0	50,000	0	372,005
Institutional Loan	71,251	1,550	0	1,550	0	2,200	0	2,200	0	70,601
Private Loan	0	0	0	0	0	0	0	0	0	0
Totals	479,956	14,850	0	14,850	0	52,200	0	52,200	0	442,606

**The University of Montana
UM-Western
Budget for Loan Funds
FY19**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Federal & State Loan	412,463	30,400	0	30,400	0	184,000	0	184,000	0	258,863
Institutional Loan	69,857	950	0	950	0	3,210	0	3,210	0	67,597
Private Loan	0	0	0	0	0	0	0	0	0	0
Totals	482,320	31,350	0	31,350	0	187,210	0	187,210	0	326,460

**The University of Montana
UM-Western
Budget for Plant Funds
FY20**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	2,476,931	66,750	900,434	967,184	0	1,049,981	500,811	1,550,792	0	1,893,323
Retirement of Indebtedness	42,233	65,900	892,700	958,600	0	881,406	63,500	944,906	0	55,927
Unexpended Plant	1,190,011	794,500	5,000	799,500	300	293,582	500,000	793,882	0	1,195,629
Totals	3,709,175	927,150	1,798,134	2,725,284	300	2,224,969	1,064,311	3,289,580	0	3,144,879

**The University of Montana
UM-Western
Budget for Plant Funds
FY19**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	2,589,721	-390,750	907,181	516,431	0	1,383,283	657,984	2,041,267	0	1,064,885
Retirement of Indebtedness	23,387	72,800	878,984	951,784	0	882,063	83,500	965,563	0	9,608
Unexpended Plant	1,077,452	725,600	0	725,600	300	360,565	347,000	707,865	0	1,095,187
Totals	3,690,560	407,650	1,786,165	2,193,815	300	2,625,911	1,088,484	3,714,695	0	2,169,680

**The University of Montana
UM-Western
Budget for Restricted Funds
FY20**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Financial Aid Programs	0	2,754,500	0	2,754,500	235,715	2,518,785	0	2,754,500	0	0
Other Restricted	0	111,548	0	111,548	65,748	45,800	0	111,548	0	0
Private Gifts & Scholarships	0	728,650	150	728,800	0	728,800	0	728,800	0	0
Restricted Spon Prog GAAP	0	0	0	0	0	0	0	0	0	0
Restricted Sponsored Programs	0	1,206,477	0	1,206,477	669,803	536,674	0	1,206,477	0	0
Totals	0	4,801,175	150	4,801,325	971,265	3,830,059	0	4,801,324	0	1

**The University of Montana
UM-Western
Actuals for Restricted Funds
FY19**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Financial Aid Programs	0	2,659,546	0	2,659,546	201,270	2,458,276	0	2,659,546	0	0
Other Restricted	0	124,625	0	124,625	87,094	37,531	0	124,625	0	0
Private Gifts & Scholarships	0	660,540	150	660,690	0	660,690	0	660,690	0	0
Restricted Spon Prog GAAP	0	-81,216	0	-81,216	0	-81,216	0	-81,216	0	0
Restricted Sponsored Programs	0	1,005,062	0	1,005,062	604,511	400,552	0	1,005,062	0	0
Totals	0	4,368,556	150	4,368,706	892,874	3,475,832	0	4,368,706	0	0

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	University of Montana Western				
	ACTUAL 2019	PER- CENT	BUDGETED FY 2020	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	83.82	54%	83.18	55%	-0.77%
Contract Administrative	4.91	3%	4.91	3%	0.00%
Contract Professional	19.11	12%	18.30	12%	-4.24%
Classified	46.39	30%	43.00	28%	-7.31%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	#DIV/0!
Part-Time and Other	2.07	1%	2.00	1%	-3.52%
TOTAL	156.31	100%	151.39	100%	-3.15%
RESTRICTED:					
Contract Faculty (AY/FY)	2.80	21%	0.86	7%	-69.15%
Contract Administrative	-	0%	-	0%	#DIV/0!
Contract Professional	5.27	40%	7.26	55%	37.61%
Classified	3.38	25%	4.00	31%	18.35%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	#DIV/0!
Part-Time and Other	1.88	14%	1.00	8%	-46.72%
TOTAL	13.34	100%	13.13	100%	-1.58%
DESIGNATED:					
Contract Faculty (AY/FY)	3.60	16%	2.79	13%	-22.41%
Contract Administrative	0.40	2%	0.40	2%	-
Contract Professional	3.40	15%	3.50	17%	3.08%
Classified	10.04	44%	8.96	43%	-10.74%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	5.17	23%	5.40	26%	-
TOTAL	22.60	100%	21.05	100%	-6.84%
AUXILIARY:					
Contract Administrative	1.69	3%	1.69	3%	0.00%
Contract Professional	3.61	7%	4.03	7%	11.59%
Classified	30.05	59%	34.78	63%	15.73%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	#DIV/0!
Part-Time and Other	15.54	31%	14.56	26%	-6.30%
TOTAL	50.89	100%	55.06	100%	8.19%
PLANT:					
Classified	-	#DIV/0!	-	#DIV/0!	#DIV/0!
Part-Time and Other	-	#DIV/0!	-	#DIV/0!	#DIV/0!
TOTAL	-	#DIV/0!	-	#DIV/0!	#DIV/0!
TOTAL FTE:					
Contract Faculty (AY/FY)	90.23	37%	88.52	37%	-1.89%
Contract Administrative	7.00	3%	5.31	2%	-24.14%
Contract Professional	31.39	13%	33.09	14%	5.40%
Classified	89.86	37%	90.74	38%	0.98%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	#DIV/0!
Part-Time and Other	24.65	10%	22.96	10%	-6.87%
TOTAL	243.14	100%	240.62	100%	-1.03%

Comments

**THE MONTANA UNIVERSITY SYSTEM
COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS**

NAME				
The University of Montana Western				
	Original OP Plan FY 19	Actual FY 19	Budgeted FY 20	Actual FY 19 to Budgeted FY 20
DESCRIPTION	Tuition Revenue Waived	Tuition Revenue Waived	Tuition Revenue Waived	% Change in Tuition Revenue Waived
Discretionary				
Resident				
Resident Undergrad	65,000	64,759	131,912	103.7%
Resident Athletics	322,000	347,599	350,000	0.7%
Senior Citizens		3,770		
SUBTOTAL	387,000	416,128	481,912	15.8%
Non-Resident				
NR Undergraduate	36,000	15,913	16,000	0.5%
NR Athletics	377,000	330,203	349,000	5.7%
NR Graduate				
Yellow Ribbon Program	13,000	3,921	7,317	
SUBTOTAL	426,000	350,037	372,317	6.4%
Designated				
Montana American Indians	100,000	85,564	82,000	-4.2%
Veterans	12,000	0	3,387	#DIV/0!
Resident Faculty & Staff	16,000	6,660	11,598	74.1%
Resident Employee Dependents	26,243	31,002	30,500	-1.6%
War Orphans/Peace Officers				
Community Colleges				
High School Honors	25,000	13,569	16,529	21.8%
National Merit				
SUBTOTAL	179,243	136,795	144,014	5.3%
Scholarships	38,000	23,239	32,000	37.7%
Total Tuition Waived	1,030,243	926,199	1,030,243	11.2%

**THE MONTANA UNIVERSITY SYSTEM
BOARD OF REGENTS AUTHORIZED RESERVE ACCOUNTS
FINANCIAL SUMMARY - ACTUAL AND PROJECTED**

NAME		CODE			
The University of Montana - Western					51080
DESCRIPTION	BOR POLICY 901.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Reverted Appropriations	BOR POLICY 901.13 Scholarships & Stipends	
1. Effective Date of Board Policy	January 2004	May 2006	November 1999	May 2003	
2. Date Reserve Fund Established by Campus	FY 2004	FY 2006	FY 2000	FY 2013	
3. Designated / Plant Fund Codes	838750	838755	872401& various	838751	
4. Financial Summary					
Fund Balance - FYE 2018 (Actual)	182,224	743,886	514,057	329,000	
+ Revenues, Transfers In (Actual FY19)	143,000	22,048	10,289	150,000	
- Expenditures, Transfers Out (Actual FY19)	-	-	(24,182)	-	
Fund Balance - FYE 2019 (Actual)	325,224	743,886	500,164	479,000	
+ Revenues, Transfers In (Projected FY20)	-	-			
- Expenditures, Transfers Out (Projected FY20)	-	-	314,287	25,000	
Fund Balance - FYE 2020 (Projected)	325,224	765,934	185,877	454,000	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			Yes		
b. Has the required annual business plan for FY20 been submitted and approved by OCHE?	will be as needed				
c. Has the required documentation for the FY20 transfers out of this reserve fund been submitted to OCHE?		will be as needed			

NOTES

**THE UNIVERSITY OF MONTANA WESTERN
SUPPLEMENTAL INFORMATION
NEGATIVE FUND BALANCE ANALYSIS
For Fiscal Year 2019**

Montana Western had no negative fund balances at the third fund level in Fiscal Year 19.

**THE UNIVERSITY OF MONTANA WESTERN
OUTSTANDING LOAN / NEGATIVE CASH REPORT**

For Fiscal Year 2019

LOANS AUTHORIZED TO SUBFUND ENTITIES

Agency:	The University of Montana - Western		
Fund Name:	Inter Entity Loans Restricted Funds		
Fund Number:	8200LN		
Loan Amount:	FYE 2018	FYE 2019	
	\$270,000	\$145,000	

Fund Name:	Inter Entity Loans Designated Funds		
Fund Number:	8300LN		
Loan Amount:	(\$270,000)	(\$145,000)	

1. Brief Explanation of the Fund:
The purpose of these funds is to record a loan at the subfund level for restricted entities.

2. Explanation as to Why the Loan Exists:
This loan is necessary due to the nature of cost reimbursable grants. These grants are billed after the expense is incurred.

3. Solvency Analysis:
The grants are all solvent because they are a contract between the university and a funding agency. A receivable is booked to match the incurred expense making the grant's fund balance, the true measure of solvency, positive.

4. Reduction/Elimination Plan:
While a loan will continue to be needed at the end of each reporting period, timely billing and collection minimize the impact of cost reimbursable grants on cash flow.

University of Montana Western

TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES
FOR TWO CONSECUTIVE YEARS

Western has no negative cash balances in its SABHRS fund group totals. No SABHRS fund group total has been negative cash in either of the last two years. Prior to the close of the fiscal year, inter-entity loans were established for any funds requiring cash borrowings. Such borrowings are reported on the Inter-Entity loan report.

Bonded Indebtedness Report

Campus: **The University of Montana**
Date: **June 30, 2019**

	REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY 18 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2019	FY2019 PRINCIPAL & INTEREST PAYMENT Actual	FY2020 PRINCIPAL & INTEREST PAYMENT Est	FY2021 PRINCIPAL & INTEREST PAYMENT Est	FY2022 PRINCIPAL & INTEREST PAYMENT Est
1	Series O, 2017	\$ 14,125,000	The Series O 2017 revenue bonds were issued for the purpose of constructing the Living Learning Center building on the Butte campus, and pay the cost of issuance of Series O.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Building Fees, Academic Facility Fee, Events Revenue, Continuing Education Revenue, Land Grant Income	2.61 Series K,L,M,N,O	\$ 86,485,705	\$ 12,778,929	\$ 12,823,072	\$ 12,781,361	\$ 12,848,993
2	Series N, 2015	\$ 20,500,000	The Series N 2015 bonds were issued for the purpose of refunding the remaining outstanding Series J bond issuance and pay the cost of issuance of Series N.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Building Fees, Academic Facility Fee, Events Revenue, Continuing Education Revenue, Land Grant Income						
3	Series M, 2013	\$ 7,891,000	The Series M 2013 bonds were issued for the purpose of financing construction projects and paying cost of issuance of the Series M 2013 bonds. In Butte, Prospector Residence Hall Restroom Renovation \$1,246,913. In Missoula, Technology Modular Units \$1,870,791, Gilkey Executive Education Center \$1,490,000, Adams Center Basement \$100,000 and Interdisciplinary Science Building (ISB) \$3,152,526.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Building Fees, Academic Facility Fee, Events Revenue, Continuing Education Revenue, Land Grant Income						
4	Series L, 2012	\$ 39,415,000	The Series L taxable and tax-exempt bonds were issued in the amount of \$39,415,000 to refund the remaining outstanding Series F and G bond issuances, and a portion of the Series I issuance, and pay the cost of issuance of Series L	Net Auxiliary Facility Operating Revenues, Investment Income, Student Building Fees, Academic Facility Fee, Events Revenue, Continuing Education Revenue, Land Grant Income						
5	Series K, 2010	\$ 48,415,000	The Series K Taxable Bonds were issued in the amount of \$41,224,997 to partially refund the 1999 Series F and pay costs of issuance of the Series K 2010 Taxable Bonds. The Series K Tax-Exempt bonds were issued for the purpose of refunding \$5,760,000 of the 1998 Series E and paying costs of issuance of the Series K 2010 Tax-Exempt Bonds	Net Auxiliary Facility Operating Revenues, Investment Income, Student Building Fees, Academic Facility Fee, Events Revenue, Continuing Education Revenue, Land Grant Income						
Total Bonded Indebtedness						\$ 86,485,705				

	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2018 BALANCE	JUNE 30, 2019 BALANCE	Percent Change From FY18 to FY19			
1-B	Interacap-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 390,085	\$ 384,827	-1%			
2-B	Interacap	\$ 3,429,300	HPER Building Renovation Expansion CBB Energy Conservation Project	User Fees	\$ 2,503,503	\$ 2,285,235	-9%			
3-B	SBCEP Loans	\$ 1,096,999	Campus Wide Mechanical Insulation, Engineering Lab Classroom Elec Upgrade	User Fees	\$ 939,719	\$ 877,645	-7%			
4-H	SBCEP Loans	\$ 828,204	Airport Facility, Donaldson Building, Energy Upgrade Package	User Fees	\$ 591,646	\$ 548,662	-7%			
5-H	Interacap Loans	\$ 362,500	Purchase property @ 1515 Livingston & 1514 Townsend Ave.	Rent	\$ 170,025	\$ 322,557	90%			
6-M	Interacap Loans	\$ 11,913,769	Park-n-Ride construction, Washington-Grizzly Stadium Stadium Lights, Real property @ 820 Arthur, Bus Barn Construction. O'Connor Center remodel, Completion of 3rd Floor research space - ISB., Adams Center Basement Completion, Electric Buses, Grizzly Champions Center	User Fees	\$ 9,691,312	\$ 8,581,059	-11%			
7-M	Interacap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,730,597	\$ 2,693,791	-1%			
8-M	Subordinated Bond Issue	\$ 319,000	Backflow Prevention Project	User Fees	\$ 90,000	\$ 55,000	-39%			
9-M	SBCEP Loans	\$ 5,509,965	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 2,703,771	\$ 2,388,315	-12%			
10-D	Interacap	\$ 1,250,000	PE Electrical Repair, Purchase of 528 E Poindexter, Matthews Bathroom Renovation	Rent	\$ 1,073,502	\$ 1,012,506	-6%			
11-D	SBCEP Loans	\$ 1,718,446	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 622,854	\$ 510,159	-18%			
Total Other Indebtedness						\$ 19,659,756				
TOTAL OUTSTANDING DEBT at June 30, 2019						\$ 106,145,461				

Inter-Entity Loan Status Report

Campus: **University of Montana Western**

Date: **June 30, 2019**

Inter-Entity Loan Balance:

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY19	Ending Loan Balance FY19
06.30.18	\$270,000	Restricted Spn Prg InterEntity Loan/32600	Designated InterEntity Loan/33600	10.15.18	\$125,000	0004000762	\$270,000	\$145,000
		Designated InterEntity Loan/33600	Restricted Spn Prg InterEntity Loan/32600					

Percent Change From FY18 to FY19 -54%

Loan/Advance Balance (Long-Term)

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY19	Ending Loan Balance FY19

Narrative:

Grants in the Restricted Funds are billed in a timely fashion after the expense is incurred. A receivable is booked to match the incurred expense, however, funds are not received promptly. An inter-entity loan was necessary to maintain positive cash balances as required by state law.